# SOUTH CAROLINA ACCOMMODATIONS TAX

# EXPENDITURES OF ANNUAL ACCOMMODATIONS TAX REVENUES

**FISCAL YEAR 2003-2004** 

South Carolina Department of Parks, Recreation and Tourism 1205 Pendleton Street Columbia, SC 29201

> Tourism Expenditure Review Committee P.O. Box 125 Columbia, SC 29214-0120

> > October 2005

## SOUTH CAROLINA ACCOMMODATIONS TAX OVERSIGHT COMMITTEE TOURISM EXPENDITURE REVIEW COMMITTEE

The Legislative Accommodations Tax Oversight Committee was abolished effective June 10, 1997. During the 2001 Legislative Session, Senate Bill 349 was signed into law by the Governor, effective July 18, 2001. This bill amended the Accommodations Tax statute. It establishes a nine member Tourism Expenditure Review Committee, provides for withholding funds for misappropriated expenditures, and provides for penalties for failure to file annual reports on time. This committee serves as the oversight authority on all questionable tourism-related expenditures.

#### REPORTING REQUIREMENTS

Among the requirements of the Accommodations Tax Law is the requirement that local municipal and county governments covered by the tourism provisions of this Act, and regional tourism agencies covered by this Act, shall submit annual reports.

In order to advise the affected local governments of the reporting requirements, the local governments were sent a packet of information that included copies of Guidelines on the Act, the amended Accommodations Tax Act, an Accommodations Tax Reporting Form for reporting of Accommodations Tax dollars and a local Advisory Committee Membership Form. The eleven tourism regions were also sent a separate reporting form. The Accommodations Tax Reporting Form, the Advisory Committee Membership Form, and the Tourism Region Form were due by October 1, 2003. This information was not only sent to local government officials and tourism regions but was also sent to advisory committee chairpersons, chambers of commerce, and others interested in the expenditure of "A" Tax revenue.

## REVENUE AND EXPENDITURE REPORTS SUBMITTED BY LOCAL GOVERNMENTS

Revenue and expenditure information submitted by local governments have been compiled in order to provide an overall accounting of how the statewide 2% accommodations tax revenues have been allocated and spent. Due to the fact that not all local government budgets are on the state's fiscal year, July-June, total annual reported revenues could vary from figures provided by the State Treasurer's Office. Expenditures may vary as well, due to the use of carry-forward funds, interest earnings, etc.

The information on the following pages includes explanations of the various tables and graphs included in this report. These represent the revenues and expenditures as reported by the local governments. Responses to the Tourism Region Form are not compiled in this report.

#### **TABLE A**

#### <u>Statewide 2% Accommodations Tax Revenue Allocations for FY03-04</u> <u>from "A" Tax Reporting Forms Submitted by Local Governments</u>

The "A" Tax revenue allocations of the seventy-nine (79) local governments submitting reports totaled \$30,668,266. The mandated allocations from this amount were \$3,457,163 to General Funds, \$8,592,980 to Tourism Advertising and Promotion Organizations (a.k.a. 30% Fund), and \$18,618,123 for Tourism-Related Expenditures (a.k.a. 65% Fund). Additionally, these local governments reported 65% Carry-Forward Funds from FY01-02 and interest earnings totaling \$6,858,902.

#### TABLE B

## Statewide 2% Accommodations Tax Revenue Expenditures for FY03-04 from "A" Tax Reporting Forms Submitted by Local Governments

The expenditures reported for FY02-03 totaled \$8,592,980 for Tourism Advertising and Promotion Organizations (a.k.a. 30% Fund) and \$18,162,509 for Tourism-Related Expenditures (a.k.a. 65% Fund). That left \$7,314,517 carried forward into FY03-04 for future Tourism-Related Expenditures.

#### **TABLE C**

#### FY03-04 Tourism-Related Expenditures from 65% Fund by Category

The \$18,363,399 of tourism-related expenditures from the 65% Fund included 15% for additional Destination Advertising and Promotion, with funding for the Operation of Visitor Information Centers another 5%. The top funding category at 33% was Tourism-Related Public Services, such as police and fire service. Tourism-Related Events was the second highest funding category at 22%, followed closely by Tourism-Related Facilities at 18%. Waterfront Erosion/Control/Repair accounted for 4%, and the remaining 2% of expenditures were not classified. No spending was reported for Tourist Public Transportation.

#### TABLE D

#### Organizations Designated to Receive and Manage Tourism Advertising and Promotions from 30% Fund in FY03-04

Of the \$8,803,317 distributed from the Tourism Advertising and Promotion Fund, 47.6% was designated to Chambers of Commerce, while 46.2% was designated to Convention and Visitor Bureaus, 3.8% to one of the eleven Tourism Regional Organizations and 2.4% to other organizations.

TABLE A

STATEWIDE 2% ACCOMMODATIONS TAX REVENUE <u>ALLOCATION</u> FOR FY03-04 FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS

LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS	FISCAL YEAR 2002-2003 A-TAX ALLOCATION	\$25,000 PLUS 5% GENERAL FUND	30% ADVERTISING AND PROMOTION	65% TOURISM RELATED FUND	PRIOR YEAR CARRY FORWARD & INTEREST
Aiken	\$172,205	\$32,360	\$44,161	\$95,683	\$25,931
Aiken County	\$122,263	\$29,863	\$29,179	\$63,221	\$731
Anderson	\$105,628	\$29,031	\$24,188	\$52,408	\$3,000
Anderson County	\$199,519	\$33,726	\$52,356	\$113,437	\$0
Beaufort	\$197,879	\$33,644	\$51,864	\$112,371	\$9,752
Beaufort County	\$471,176	\$47,309	\$133,853	\$290,014	(\$29,018)
Berkeley County	\$77,146	\$27,607	\$15,644	\$33,895	\$16,470
Blythewood	\$47,488	\$26,124	\$6,746	\$14,617	\$31,299
Camden	\$46,107	\$26,055	\$6,332	\$13,720	\$0
Cayce	\$81,650	\$27,833	\$16,995	\$36,823	\$56,563
Charleston	\$2,455,435	\$146,522	\$729,130	\$1,579,782	\$671,983
Cherokee County	\$59,028	\$26,701	\$10,208	\$22,118	\$0
Chester County	\$106,995	\$29,100	\$24,598	\$53,296	\$135,837
Clarendon County	\$116,489	\$29,574	\$27,447	\$59,468	\$67,107
Clemson	\$162,809	\$31,890	\$41,343	\$89,576	\$431
Clinton	\$27,741	\$25,137	\$822	\$1,781	\$21
Colleton County	\$200,224	\$33,761	\$52,567	\$113,896	\$79,543
Columbia	\$932,091	\$70,355	\$272,127	\$589,609	(\$41,943)
Conway	\$41,489	\$25,824	\$4,947	\$10,718	\$1,217
Darlington County	\$48,967	\$26,198	\$7,190	\$15,579	(\$14,243)
Dillon	\$80,957	\$27,798	\$16,787	\$36,372	\$34,048
Dillon County	\$63,200	\$26,910	\$11,460	\$24,830	\$5,459
Dorchester County	\$66,742	\$27,087	\$12,523	\$27,132	\$26,659
Duncan	\$79,398	\$27,720	\$16,319	\$35,359	\$57,202
Easley	\$47,997	\$26,150	\$6,899	\$14,948	\$3,391
Edisto Beach	\$192,358	\$33,368	\$50,207	\$108,783	\$316,121
Florence	\$217,531	\$34,627	\$57,759	\$125,145	\$8,758
Florence County	\$214,206	\$34,460	\$56,762	\$122,984	\$334,562
Folly Beach	\$211,321	\$34,316	\$55,896	\$121,109	\$327
Gaffney	\$63,307	\$26,915	\$11,492	\$24,899	\$11,698
Georgetown	\$76,212	\$27,561	\$15,364	\$33,288	\$35,889
Georgetown County	\$775,934	\$62,547	\$225,280	\$488,107	\$711,529
Goose Creek	\$35,006	\$25,500	\$3,002	\$6,504	\$9,041
Greenville	\$644,500	\$55,975	\$185,850	\$402,675	\$113,704
Greenville County	\$669,544	\$57,227	\$193,363	\$418,954	\$47,394
Greenwood	\$100,068	\$28,753	\$22,520	\$48,794	\$633
Greenwood County	\$69,440	\$27,222	\$13,332	\$28,886	\$0
Greer	\$0	\$23,750	(\$7,500)	(\$16,250)	\$0
Hardeeville	\$93,345	\$28,417	\$20,503	\$44,424	\$15
Hartsville	\$60,853	\$26,793	\$10,756	\$23,304	\$4

TABLE A (continued)

## STATEWIDE 2% ACCOMMODATIONS TAX REVENUE <u>ALLOCATION</u> FOR FY03-04 FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS

LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS	FISCAL YEAR 2002-2003 A-TAX ALLOCATION	\$25,000 PLUS 5% GENERAL FUND	30% ADVERTISING AND PROMOTION	65% TOURISM RELATED FUND	PRIOR YEAR CARRY FORWARD & INTEREST
Hilton Head Island	\$3,161,358	\$181,818	\$940,907	\$2,038,633	\$1,637,581
Horry County	\$2,770,306	\$162,265	\$823,592	\$1,784,449	\$288,631
Isle of Palms	\$777,187	\$62,609	\$225,656	\$488,922	\$313,230
Jasper County	\$136,771	\$30,589	\$33,531	\$72,651	\$25,000
Kershaw County	\$82,911	\$27,896	\$17,373	\$37,642	\$2,687
Kiawah Island	\$701,006	\$58,800	\$202,802	\$439,404	\$104,218
Lake City	\$28,245	\$25,162	\$974	\$2,109	\$0
Laurens County	\$72,958	\$27,398	\$14,387	\$31,172	\$0
Lexington	\$52,717	\$26,386	\$8,315	\$18,016	\$123
Lexington County	\$322,378	\$39,869	\$89,213	\$193,296	\$50,609
Moncks Corner	\$44,127	\$25,956	\$5,738	\$12,433	\$39,595
Mt. Pleasant	\$588,770	\$53,188	\$169,131	\$366,450	\$374,137
Myrtle Beach	\$6,061,591	\$326,830	\$1,810,977	\$3,923,784	\$325,230
Newberry	\$54,341	\$26,467	\$8,802	\$19,072	\$18,444
Newberry County	\$70,516	\$27,276	\$13,655	\$29,585	\$1,169
North Charleston	\$1,058,591	\$76,680	\$310,077	\$671,834	\$2,293
North Myrtle Beach	\$1,862,598	\$116,880	\$551,279	\$1,194,438	\$116,031
Oconee County	\$117,865	\$29,643	\$27,859	\$60,362	\$28,831
Orangeburg	\$46,758	\$26,088	\$6,527	\$14,142	\$3,946
Orangeburg County	\$229,969	\$35,248	\$61,491	\$133,230	\$29,379
Pawleys Island	\$166,863	\$32,093	\$42,559	\$92,211	\$0
Pickens County	\$77,483	\$27,624	\$15,745	\$34,114	\$12,110
Port Royal	\$30,993	\$25,300	\$1,798	\$3,896	\$0
Richland County	\$543,141	\$50,907	\$155,442	\$336,792	\$3,166
Ridgeland	\$47,769	\$26,138	\$6,831	\$14,800	\$0
Rock Hill	\$261,287	\$36,814	\$70,886	\$153,587	\$3,452
Santee	\$198,877	\$33,694	\$52,163	\$113,020	(\$39,738)
Seabrook Island	\$80,794	\$27,790	\$16,738	\$36,266	\$10,627
Seneca	\$30,552	\$25,278	\$1,666	\$3,609	\$0
Simpsonville	\$62,146	\$26,857	\$11,144	\$24,145	\$0
Spartanburg County	\$347,704	\$41,135	\$96,811	\$209,758	(\$31,022)
Springdale	\$48,090	\$26,155	\$6,927	\$15,009	\$6,944
St. George	\$65,937	\$27,047	\$12,281	\$26,609	\$10,517
Sullivan's Island	\$52,700	\$26,385	\$8,310	\$18,005	\$6,427
Summerton	\$35,673	\$25,534	\$3,202	\$6,938	\$11,342
Summerville	\$171,250	\$32,313	\$43,875	\$95,063	\$0
Sumter	\$198,892	\$33,695	\$52,168	\$113,030	\$0
Sumter County	\$55,302	\$26,515	\$9,091	\$19,696	\$0
Surfside Beach	\$340,049	\$40,752	\$94,515	\$204,782	\$756,084
Walterboro	\$32,062	\$25,353	\$2,119	\$4,590	\$5,922
York County	\$145,494	\$31,025	\$36,148	\$78,321	\$10,820
TOTAL REPORTED	\$30,668,266	\$3,457,163	\$8,592,980	\$18,618,123	\$6,858,902

TABLE B

STATEWIDE 2% ACCOMMODATIONS TAX REVENUE EXPENDITURES FOR FY03-04 FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS

LOCAL GOVERNMENTS COVERED BY TOURISM PROVISIONS	30% ADVERTISING AND PROMOTION	65% TOURISM RELATED FUND	65% CARRY FORWARD NEXT YEAR *	
Aiken	\$44,161	\$117,997	\$3,617	
Aiken County	\$29,179	\$63,952	\$0	
Anderson	\$24,188	\$49,108	\$6,300	
Anderson County	\$52,356	\$113,437	\$0	
Beaufort	\$51,864	\$113,900	\$8,223	
Beaufort County	\$133,853	\$211,250	\$49,747	
Berkeley County	\$15,644	\$49,539	\$827	
Blythewood	\$6,746	\$28,719	\$17,197	
Camden	\$6,332	\$33,000	(\$19,280)	
Cayce	\$16,995	\$32,512	\$60,873	
Charleston	\$729,130	\$1,593,429	\$658,336	
Cherokee County	\$10,208	\$0	\$22,118	
Chester County	\$24,598	\$135,229	\$53,904	
Clarendon County	\$27,447	\$60,440	\$66,135	
Clemson	\$41,343	\$73,000	\$17,007	
Clinton	\$822	\$1,802	\$0	
Colleton County	\$52,567	\$130,312	\$63,127	
Columbia	\$272,127	\$601,207	(\$53,540)	
Conway	\$4,947	\$11,865	\$70	
Darlington County	\$7,190	\$40,310	(\$38,974)	
Dillon	\$16,787	\$37,575	\$32,844	
Dillon County	\$11,460	\$30,500	(\$211)	
Dorchester County	\$12,523	\$26,659	\$27,132	
Duncan	\$16,319	\$57,000	\$35,561	
Easley	\$6,899	\$18,339	\$0	
Edisto Beach	\$50,207	\$144,940	\$279,963	
Florence	\$57,759	\$130,500	\$3,403	
Florence County	\$56,762	(\$25,000)	\$482,546	
Folly Beach	\$55,896	\$121,436	(\$0)	
Gaffney	\$11,492	\$36,000	\$597	
Georgetown	\$15,364	\$33,060	\$36,117	
Georgetown County	\$225,280	\$365,845	\$833,791	
Goose Creek	\$3,002	\$15,546	(\$0)	
Greenville	\$185,850	\$398,699	\$117,680	
Greenville County	\$193,363	\$415,273	\$51,075	
Greenwood	\$22,520	\$46,500	\$2,927	
Greenwood County	\$13,332	\$16,688	\$12,198	
Greer	(\$7,500)	\$0	(\$16,250)	
Hardeeville	\$20,503	\$61,993	(\$17,554)	
Hartsville	\$10,756	\$23,309	(\$0)	

<sup>\*</sup> Carry Forward Next Year was computed from other responses.

TABLE B (continued)

## STATEWIDE 2% ACCOMMODATIONS TAX REVENUE <u>EXPENDITURES</u> FOR FY03-04 FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS

	30%	65%	65%	
LOCAL GOVERNMENTS	ADVERTISING	TOURISM	CARRY	
COVERED BY TOURISM	AND	RELATED	FORWARD	
PROVISIONS	PROMOTION	FUND	NEXT YEAR *	
Hilton Head Island	\$940,907	\$1,884,600	\$1,791,614	
Horry County	\$823,592	\$1,714,546	\$358,534	
Isle of Palms	\$225,656	\$453,388	\$348,765	
Jasper County	\$33,531	\$59,200	\$38,451	
Kershaw County	\$17,373	\$40,128	\$201	
Kiawah Island	\$202,802	\$484,877	\$58,745	
Lake City	\$974	\$0	\$2,109	
Laurens County	\$14,387	\$31,172	(\$0)	
Lexington	\$8,315	\$18,096	\$43	
Lexington County	\$89,213	\$185,000	\$58,905	
Moncks Corner	\$5,738	\$24,774	\$27,254	
Mt. Pleasant	\$169,131	\$278,329	\$462,258	
Myrtle Beach	\$1,810,977	\$3,862,991	\$386,023	
Newberry	\$8,802	\$18,137	\$19,380	
Newberry County	\$13,655	\$27,567	\$3,187	
North Charleston	\$310,077	\$674,127	\$0	
North Myrtle Beach	\$551,279	\$1,096,094	\$214,376	
Oconee County	\$27,859	\$55,169	\$34,025	
Orangeburg	\$6,527	\$13,700	\$4,389	
Orangeburg County	\$61,491	\$136,064	\$26,545	
Pawleys Island	\$42,559	\$134,770	(\$42,559)	
Pickens County	\$15,745	\$44,965	\$1,259	
Port Royal	\$1,798	\$0	\$3,896	
Richland County	\$155,442	\$369,558	(\$29,600)	
Ridgeland	\$6,831	\$14,800	(\$0)	
Rock Hill	\$70,886	\$154,950	\$2,089	
Santee	\$52,163	\$135,577	(\$62,295)	
Seneca	\$16,738	\$36,198	\$10,695	
Seabrook Island	\$1,666	\$3,609	(\$0)	
Simpsonville	\$11,144	\$45,350 \$100,100	(\$21,205)	
Spartanburg County	\$96,811	\$169,168	\$9,568	
Springdale St. Coorgo	\$6,927	\$4,173	\$17,779	
St. George Sullivan's Island	\$12,281 \$8,310	\$27,856 \$23,097	\$9,270 \$1,335	
Summerton	\$3,202	\$64,060	(\$45.781)	
	+-,		(\$45,761) \$1	
Summerville Sumter	\$43,875 \$52,168	\$95,062 \$113,030	(\$0)	
Sumter County	\$9,091	\$113,030 \$19,696	\$0	
Surfside Beach	\$94,515	\$142,917	\$817,949	
Walterboro	\$2,119	\$2,821	\$7,692	
York County	\$36,148	\$87,025	\$2,116	
Tonk County	φου, 140	Ψ01,023	Ψ2,110	
Total Reported	\$8,592,980	\$18,162,509	\$7,314,517	

<sup>\*</sup> Carry Forward Next Year was computed from other responses.

 $\begin{tabular}{ll} TABLE\ C\\ \hline TOURISM-RELATED\ EXPENDITURES\ FROM\ 65\%\ FUND\ BY\ CATEGORY\\ FROM\ "A"\ TAX\ REPORTING\ FORMS\ SUBMITTED\ BY\ LOCAL\ GOVERNMENTS\\ \hline \end{tabular}$ 

Alken		Total Funded								
Aiken         \$117.997         13%         76%         0%         0%         0%         0%         12%         0%           Aiken County         \$63.952         24%         8%         0%         0%         0%         0%         68%         0%           Anderson         \$449.108         23%         77%         0%	Government	From 65% Fund	<b>5</b> ,							
Aiken County         \$63,952         24%         8%         0%         0%         0%         0%         68%         0%           Anderson         \$49,108         23%         77%         0%						-				
Anderson								0%		
Anderson County	Aiken County	\$63,952	24%	8%	0%	0%	0%	0%	68%	0%
Beaufort         \$113,900         54%         24%         7%         0%         0%         0%         15%         0%           Beaufort County         \$211,250         37%         11%         11%         1%         0%	Anderson	\$49,108	23%	77%	0%	0%	0%	0%	0%	0%
Beaufort County         \$211,250         37%         11%         11%         1%         0%         0%         45%         -5%           Berkeley County         \$49,539         100%         0%	Anderson County	\$113,437	35%	30%	35%	0%	0%	0%	0%	0%
Berkeley County	Beaufort	\$113,900	54%	24%	7%		0%	0%	15%	0%
Blythewood   \$28,719   42%   0%   58%   0%   0%   0%   0%   0%   0%   0%	Beaufort County									
Camden         \$33,000         0%         100%         0%         0%         0%         0%           Cayce         \$32,512         19%         47%         34%         0%         0%         0%         0%           Charleston         \$1,593,429         11%         36%         52%         0% </td <td>Berkeley County</td> <td>\$49,539</td> <td>100%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td>	Berkeley County	\$49,539	100%	0%	0%	0%	0%	0%	0%	0%
Cayce         \$32,512         19%         47%         34%         0%         0%         0%         0%           Charleston         \$1,593,429         11%         36%         52%         0%	Blythewood	\$28,719	42%	0%	58%	0%	0%	0%	0%	0%
Charleston         \$1,593,429         11%         36%         52%         0% </td <td>Camden</td> <td>\$33,000</td> <td>0%</td> <td>100%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td>	Camden	\$33,000	0%	100%	0%	0%	0%	0%	0%	0%
Cherokee County         \$0         0%	Cayce	\$32,512	19%	47%	34%	0%	0%	0%	0%	0%
Chester County         \$135,229         18%         56%         19%         7%         0%	Charleston	\$1,593,429	11%	36%	52%	0%	0%	0%	0%	0%
Clarendon County         \$60,440         100%         0%	Cherokee County	\$0	0%	0%	0%	0%	0%	0%	0%	0%
Clemson         \$73,000         33%         67%         0%	Chester County	\$135,229	18%	56%	19%	7%	0%	0%	0%	0%
Clinton         \$1,802         100%         0%	Clarendon County	\$60,440	100%	0%	0%	0%	0%	0%	0%	0%
Colleton County         \$130,312         35%         25%         28%         12%         0%         0%         0%         0%           Columbia         \$601,207         44%         42%         2%         6%         0%         0%         51%         45%           Conway         \$11,865         100%         0%	Clemson	\$73,000	33%	67%	0%	0%	0%	0%	0%	0%
Columbia         \$601,207         44%         42%         2%         6%         0%         0%         51%         -45%           Conway         \$11,865         100%         0%	Clinton	\$1,802	100%	0%	0%	0%	0%	0%	0%	0%
Columbia         \$601,207         44%         42%         2%         6%         0%         0%         51%         -45%           Conway         \$11,865         100%         0%	Colleton County	\$130,312	35%	25%	28%	12%	0%	0%	0%	0%
Darlington County         \$40,310         85%         12%         1%         1%         0%         0%         0%         0%           Dillon         \$37,575         13%         24%         55%         7%         0%	Columbia	\$601,207	44%		2%	6%	0%	0%	51%	-45%
Dillon         \$37,575         13%         24%         55%         7%         0%         0%         0%           Dillon County         \$30,500         23%         77%         0%	Conway	\$11,865	100%	0%	0%	0%	0%	0%	0%	0%
Dillon County         \$30,500         23%         77%         0%         0%         0%         0%         0%           Dorchester County         \$26,659         36%         0%         41%         6%         0%         0%         17%         0%           Duncan         \$57,000         0%         18%         82%         0%	Darlington County	\$40,310	85%	12%	1%	1%	0%	0%	0%	0%
Dorchester County         \$26,659         36%         0%         41%         6%         0%         0%         17%         0%           Duncan         \$57,000         0%         18%         82%         0%	Dillon	\$37,575	13%	24%	55%	7%	0%	0%	0%	0%
Duncan         \$57,000         0%         18%         82%         0%         0%         0%         0%           Easley         \$29,600         73%         22%         0%         5%         0%         0%         0%           Edisto Beach         \$144,940         7%         5%         44%         24%         0%         20%         0%         0%           Florence         \$130,500         21%         69%         11%         0%         0%         0%         0%         0%           Florence County         \$205,000         20%         24%         45%         5%         0%         0%         0%         0%           Folly Beach         \$121,436         21%         20%         21%         22%         0%         16%         0%         0%           Gatfney         \$36,000         17%         64%         19%         0% <t< td=""><td>Dillon County</td><td>\$30,500</td><td>23%</td><td>77%</td><td>0%</td><td>0%</td><td>0%</td><td>0%</td><td>0%</td><td>0%</td></t<>	Dillon County	\$30,500	23%	77%	0%	0%	0%	0%	0%	0%
Easley         \$29,600         73%         22%         0%         5%         0%         0%         0%           Edisto Beach         \$144,940         7%         5%         44%         24%         0%         20%         0%         0%           Florence         \$130,500         21%         69%         11%         0%         0%         0%         0%         0%           Florence County         \$205,000         20%         24%         45%         5%         0%         0%         0%         0%           Folly Beach         \$121,436         21%         20%         21%         22%         0%         16%         0%         0%           Gaffney         \$36,000         17%         64%         19%         0%	Dorchester County	\$26,659	36%	0%	41%	6%	0%	0%	17%	0%
Edisto Beach         \$144,940         7%         5%         44%         24%         0%         20%         0%         0%           Florence         \$130,500         21%         69%         11%         0%         0%         0%         0%           Florence County         \$205,000         20%         24%         45%         5%         0%         0%         7%         0%           Folly Beach         \$121,436         21%         20%         21%         22%         0%         16%         0%         0%           Gaffney         \$36,000         17%         64%         19%         0%         0%         0%         0%         0%           Georgetown         \$33,060         37%         18%         0% </td <td>Duncan</td> <td>\$57,000</td> <td>0%</td> <td>18%</td> <td>82%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td>	Duncan	\$57,000	0%	18%	82%	0%	0%	0%	0%	0%
Florence         \$130,500         21%         69%         11%         0%         0%         0%         0%           Florence County         \$205,000         20%         24%         45%         5%         0%         0%         7%         0%           Folly Beach         \$121,436         21%         20%         21%         22%         0%         16%         0%         0%           Gaffney         \$36,000         17%         64%         19%         0%	Easley	\$29,600	73%	22%	0%	5%	0%	0%	0%	0%
Florence County         \$205,000         20%         24%         45%         5%         0%         0%         7%         0%           Folly Beach         \$121,436         21%         20%         21%         22%         0%         16%         0%         0%           Gaffney         \$36,000         17%         64%         19%         0%	Edisto Beach	\$144,940	7%	5%	44%	24%	0%	20%	0%	0%
Florence County         \$205,000         20%         24%         45%         5%         0%         0%         7%         0%           Folly Beach         \$121,436         21%         20%         21%         22%         0%         16%         0%         0%           Gaffney         \$36,000         17%         64%         19%         0%	Florence	\$130,500	21%	69%	11%	0%	0%	0%	0%	0%
Gaffney         \$36,000         17%         64%         19%         0%         0%         0%         0%           Georgetown         \$33,060         37%         18%         0%         0%         0%         0%         0%           Georgetown County         \$365,845         2%         2%         10%         2%         0%         0%         1%         83%           Goose Creek         \$15,546         0%         100%         0% <td< td=""><td>Florence County</td><td></td><td>20%</td><td>24%</td><td>45%</td><td>5%</td><td>0%</td><td>0%</td><td>7%</td><td>0%</td></td<>	Florence County		20%	24%	45%	5%	0%	0%	7%	0%
Georgetown         \$33,060         37%         18%         0%         0%         0%         0%         45%         0%           Georgetown County         \$365,845         2%         2%         10%         2%         0%         0%         1%         83%           Goose Creek         \$15,546         0%         100%         0%	Folly Beach	\$121,436	21%	20%	21%	22%	0%	16%	0%	0%
Georgetown County         \$365,845         2%         2%         10%         2%         0%         0%         1%         83%           Goose Creek         \$15,546         0%         100%         0% <td>Gaffney</td> <td>\$36,000</td> <td>17%</td> <td>64%</td> <td>19%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td> <td>0%</td>	Gaffney	\$36,000	17%	64%	19%	0%	0%	0%	0%	0%
Goose Creek         \$15,546         0%         100%         0%	Georgetown	\$33,060	37%	18%	0%	0%	0%	0%	45%	0%
Greenville         \$396,921         20%         36%         31%         0%         0%         0%         13%         0%           Greenville County         \$415,273         34%         9%         57%         0%         0%         0%         1%         0%           Greenwood         \$46,500         0%         83%         17%         0%	Georgetown County	\$365,845	2%	2%	10%	2%	0%	0%	1%	83%
Greenville County         \$415,273         34%         9%         57%         0%         0%         0%         1%         0%           Greenwood         \$46,500         0%         83%         17%         0%	Goose Creek	\$15,546	0%	100%	0%	0%	0%	0%	0%	0%
Greenwood         \$46,500         0%         83%         17%         0%	Greenville	\$396,921	20%	36%	31%	0%	0%	0%	13%	0%
Greenwood         \$46,500         0%         83%         17%         0%								0%		
Greenwood County         \$16,688         16%         84%         0%	-	\$46,500		83%		0%	0%	0%		
Hardeeville         \$61,993         90%         0%         10%         0%	Greenwood County		16%			0%	0%	0%	0%	0%
Hardeeville         \$61,993         90%         0%         10%         0%	j									
	Hardeeville	\$61,993		0%	10%	0%	0%	0%	0%	0%
	Hartsville	\$23,309	39%	54%	7%	0%	0%	0%	0%	0%
	Hilton Head Island	\$1,884,600	2%	33%	3%	40%	0%	0%		22%

<sup>1=</sup>Destination Advertising/Promotion

5=Tourist Public Transportation 6=Waterfront Erosion/Control/Repair 7=Operation of Visitor Information Centers 8=Not Classified

<sup>2=</sup>Tourism-related Events

<sup>3=</sup>Tourism-related Facilities

<sup>4=</sup>Tourism-related Public Services

## **TABLE C** (continued)

## TOURISM-RELATED EXPENDITURES FROM 65% FUND BY CATEGORY FROM "A" TAX REPORTING FORMS SUBMITTED BY LOCAL GOVERNMENTS

Government	Total Funded From 65% Fund					% F	unded ir	n Each Ca	ategory
		1	2	3	4	5	6	7	8
Horry County	\$1,714,546	6%	1%	0%	63%	0%	30%	0%	-1%
Isle of Palms	\$453,388	4%	11%	64%	20%	0%	0%	0%	0%
Jasper County	\$59,200	64%	17%	10%	0%	0%	0%	10%	0%
Kershaw County	\$40,128	45%	0%	0%	0%	0%	0%	55%	0%
Kiawah Island	\$484,877	0%	78%	0%	22%	0%	0%	0%	0%
Lake City	\$0	0%	0%	0%	0%	0%	0%	0%	0%
Laurens County	\$31,172	73%	27%	0%	0%	0%	0%	0%	0%
Lexington	\$18,096	0%	77%	11%	0%	0%	0%	12%	0%
Lexington County	\$185,000	49%	1%	19%	0%	0%	0%	31%	0%
Moncks Corner	\$24,774	11%	0%	0%	0%	0%	0%	89%	0%
Mt. Pleasant	\$278,295	7%	57%	0%	18%	8%	0%	11%	0%
Myrtle Beach	\$3,862,991	15%	13%	0%	70%	0%	2%	0%	0%
Newberry	\$18,137	62%	38%	0%	0%	0%	0%	0%	0%
Newberry County	\$27,567	0%	19%	63%	18%	0%	0%	0%	0%
North Charleston	\$674,127	0%	0%	100%	0%	0%	0%	0%	0%
North Myrtle Beach	\$1,096,094	0%	15%	2%	82%	0%	1%	0%	0%
Oconee County	\$55,169	8%	29%	27%	0%	36%	0%	0%	0%
Orangeburg	\$13,700	20%	80%	0%	0%	0%	0%	0%	0%
Orangeburg County	\$136,064	57%	33%	0%	9%	0%	0%	1%	0%
Pawleys Island	\$92,210	0%	9%	23%	23%	0%	23%	23%	0%
Pickens County	\$44,965	24%	2%	69%	4%	0%	0%	0%	0%
Port Royal	\$4,000	75%	25%	0%	0%	0%	0%	0%	0%
Richland County	\$369,558	3%	21%	21%	19%	0%	0%	35%	0%
Ridgeland	\$14,800	12%	71%	17%	0%	0%	0%	0%	0%
Rock Hill	\$154,950	25%	23%	37%	0%	0%	0%	15%	0%
Santee	\$135,577	63%	15%	0%	22%	0%	0%	0%	0%
Seabrook Island	\$36,198	0%	0%	100%	0%	0%	0%	0%	0%
Seneca	\$3,609	100%	0%	0%	0%	0%	0%	0%	0%
Simpsonville	\$45,350	0%	89%	11%	0%	0%	0%	0%	0%
Spartanburg County	\$169,168	28%	8%	64%	0%	0%	0%	0%	0%
Springdale	\$4,173	86%	0%	0%	0%	0%	0%	14%	0%
St. George	\$27,856	0%	9%	27%	64%	0%	0%	0%	0%
Sullivan's Island	\$23,097	0%	0%	0%	100%	0%	0%	0%	0%
Summerton	\$64,060	0%	0%	100%	0%	0%	0%	0%	0%
Summerville	\$95,062	12%	23%	56%	0%	0%	0%	9%	0%
Sumter	\$113,030	25%	0%	0%	0%	0%	0%	75%	0%
Sumter County	\$19,696	100%	0%	0%	0%	0%	0%	0%	0%
Surfside Beach	\$142,917	14%	8%	12%	65%	0%	0%	0%	0%
Walterboro	\$2,821	27%	3%	70%	0%	0%	0%	0%	0%
York County	\$87,025	97%	3%	0%	0%	0%	0%	0%	0%
,	. ,		-						
TOTAL REPORTED	\$18,363,399	15%	22%	18%	33%	0%	4%	5%	2%

<sup>1=</sup>Destination Advertising/Promotion

5=Tourist Public Transportation

6=Waterfront Erosion/Control/Repair

7=Operation of Visitor Information Centers

8=Not Classified

<sup>2=</sup>Tourism-related Events

<sup>3=</sup>Tourism-related Facilities

<sup>4=</sup>Tourism-related Public Services

TABLE D

## ORGANIZATIONS DESIGNATED TO RECEIVE AND MANAGE TOURISM ADVERTISING AND PROMOTIONS FROM 30% FUND

	Designated	% of
Organizations	Amount	Total
Chambers of Commerce	\$4,187,203	47.6%
Convention and Visitor Bureaus	\$4,069,060	46.2%
Tourism Regions	\$337,375	3.8%
Other	\$209,678	2.4%
Total	\$8,803,317	100.0%

